

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

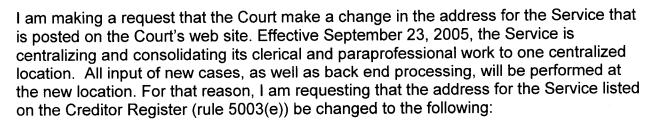
SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 22, 2005

Internal Revenue Service Insolvency Group 1 Niagara Center, 2nd Floor 130 South Elmwood Ave. Buffalo, N.Y. 14202

United States Bankruptcy Court Attn: Ann Marie Waters James T. Foley Courthouse 445 Broadway, Suite 330 Albany, N.Y. 12207

Dear Ms. Waters;



Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114

The Philadelphia location also has a fax number for emergency situations. That number is 215-516-2015.

Thank you for your assistance in this matter. If you have any questions, please contact me at 716-961-5264.

Sincerely;

Andrew S. Mamak Insolvency Manager